

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**PLAINTIFF SKATTEFORVALTNINGEN'S RESPONSE TO DEFENDANTS' MOTION  
IN LIMINE TO EXCLUDE EVIDENCE AND ARGUMENT RELATING TO BERNIE  
MADOFF AND/OR PONZI SCHEMES**

HUGHES HUBBARD & REED LLP

William R. Maguire

Marc A. Weinstein

Neil J. Oxford

Dustin P. Smith

Gregory C. Farrell

One Battery Park Plaza

New York, New York 10004

(212) 837-6000

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

Plaintiff Skatteforvaltningen (“SKAT”) respectfully submits this response to defendants’ motion *in limine* to exclude evidence and argument related to Bernie Madoff and/or Ponzi schemes.

SKAT does not intend at trial to introduce evidence of, reference, or make argument analogizing defendants’ fraud to “Bernie Madoff or to Ponzi schemes more broadly.” (Defs. Br. 2.) As defendants note, SKAT’s expert Bruce Dubinsky worked on the Madoff investigation and “Defendants have no objection to [him] describing his work on the Madoff cases within the context of a presentation of his background and professional experience.” (Defs. Br. 2.) Similarly, while SKAT does not intend to elicit testimony from Mr. Dubinsky analogizing defendants’ fraud to Madoff’s, to the extent Mr. Dubinsky’s work on the Madoff cases is relevant to answering defendants’ cross-examination questions, he should be free to reference his Madoff work in providing his answers. Provided Mr. Dubinsky is permitted to describe his Madoff work in the context of explaining his qualifications and in answering defendants’ questions on cross-examination when relevant, SKAT does not oppose defendants’ motion.

Dated: New York, New York  
August 30, 2024

HUGHES HUBBARD & REED LLP

By: /s/ Marc A. Weinstein

William R. Maguire  
Marc A. Weinstein  
Neil J. Oxford  
Dustin P. Smith  
Gregory C. Farrell  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
bill.maguire@hugheshubbard.com  
marc.weinstein@hugheshubbard.com  
neil.oxford@hugheshubbard.com  
dustin.smith@hugheshubbard.com  
gregory.farrell@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*